

**AMENDMENTS TO THE CLAIMS**

1.-5. (Previously Canceled)

6. (Previously Amended) A method for manufacturing ligneous material, the method comprising:

preparing first wood fibers which are acetylated with a first degree of acetylation, and second wood fibers which are not acetylated, wherein said first degree of acetylation measured in weight percent gain is 7% or greater; and

binding a first amount of said first wood fibers and a second amount of said second wood fibers with a binder to form a composite,

wherein said binder comprises polyisocyanate and a thermosetting resin, the content of said polyisocyanate is 50% by weight or greater with respect to the a amount of said binder, and wherein the average degree of acetylation measured in weight percent gain of said composite is 7 to 18%.

7. (Previously Amended) The method for manufacturing ligneous material according to claim 6, wherein said first wood fibers are acetylated by placing wood fibers in a gas or liquid which contains acetyl groups.

8. (Previously Amended) The method for manufacturing ligneous material according to claim 6, wherein said first amount is 50% by weight or greater of the total amount of said first and second wood fibers and said second amount is less than 50% by weight of the total amount of said first and second wood fibers.

9.-10. (Previously Canceled)

11. (Previously Amended) The method for manufacturing ligneous material according to claim 6, wherein said binder contains polymeric 4,4-diphenylmethane diisocyanate.

12. (Previously Canceled)

13. (Previously Added) The method for manufacturing ligneous material according to claim 6, wherein said first wood fibers are produced by defibrating wood chips.

14. (Previously Added) The method for manufacturing ligneous material according to claim 6, wherein said first wood fibers have a diameter of 0.1 to 1.0 mm.